

UNITED STATES TAX COURT
 REPORT ON TAX COURT ON APPEAL IN COURT'S OF APPEAL
 DECEMBER 1, 2023 THROUGH DECEMBER 31, 2023
 CASES COMMENCED IN THE COURT OF APPEALS

14436-10	Estate of Pearl B. Kalikow, Deceased, Eugene Shalik, Executor & Edward M. Kalikow & Laurie K. Platt, Limited Adminstrators	(T.C. Memo. 2023-21 - Judge Thornton) (Order and Decision entered 10/24/23 - Judge Thornton)	2nd Circuit 12/1/23 Taxpayer v. Commissioner
22272-17	Glade Creek Partners, LLC, Sequatchie Holdings, LLC, Tax Matters Partner	(T.C. Memo. 2020-148 - Judge Goeke) (T.C. Memo. 2023-82 Supplemental - Judge Goeke) (Stipulated Decision entered 9/5/23 - Judge Goeke)	11th Circuit 12/4/23 Taxpayer v. Commissioner
19124-19	Estate of Richard D. Spizzirri, Deceased, John J. McAtee, Jr., Personal Representative	(T.C. Memo. 2023-25 - Judge Urda) (Decision entered 9/12/23 - Judge Urda)	11th Circuit 12/5/23 Taxpayer v. Commissioner
11122-22L	Henry Seggerman	(T.C. 2023-78 - Chief Judge Kerrigan) (Decision entered 7/13/23 - Chief Judge Kerrigan) (Order served 9/12/23 - Chief Judge Kerrigan)	2nd Circuit 12/8/23 Taxpayer v. Commissioner
13711-18L	Allen R. Davison & Sharon L. Davison	(T.C. Memo. 2023-19 - Judge Paris)	10th Circuit 12/12/23 Taxpayer v. Commissioner
24895-22	Danielle Biton	(Order of Dismiss for Lack of Jurisdiction entered 7/24/23 - Chief Judge Kerrigan)	D.C. Circuit 12/12/23 Taxpayer v. Commissioner
23237-18L	James William Avery	(T.C. Memo. 2023-18 - Judge Lauber) (Order and Decision entered 9/25/23 - Judge Lauber)	10th Circuit 12/18/23 Taxpayer v. Commissioner
17579-18	Richard John Cardulla	(T.C. Memo. 2023-89 - Judge Halpern) (Decision entered 10/27/23 - Judge Halpern)	9th Circuit 12/21/23 Taxpayer v. Commissioner

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5816-13	3M Company and Subsidiaries	160 T.C. No. 3 - Judge Morrison) (Decision entered 9/28/23 - Judge Morrison)	8th Circuit 12/22/23 Taxpayer v. Commissioner
8391-18W	Whistleblower 8391- 18W	(161 T.C. No. 5 - Judge Nega) (Order and Decision entered 10/18/23 - Judge Nega)	D.C. Circuit 12/29/23 Taxpayer v. Commissioner